


MT 2024A5 - Fringe benefits tax: dual cab vehicles eligibility for exemption where private use is limited to certain work-related travel

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Addendum

Taxation Ruling

Fringe benefits tax: dual cab vehicles eligibility for exemption where private use is limited to certain work-related travel

Miscellaneous Taxation Ruling MT 2024 is amended to clarify those vehicles which may be eligible for exemption since the previous Addendum issued.

MT 2024 is amended as follows:

1. Note 2

Omit the note, substitute:

Note: the addenda to Miscellaneous Taxation Ruling MT 2024 that previously issued are still relevant for employers who may be providing employees with vehicles as listed in those documents. The Appendices that related to those addenda must therefore be read in conjunction with the additional vehicles as outlined in this Ruling.

2. Appendix A

After the Appendix, insert:

Appendix B

Current as at 1 June 2006

Dual Cabs – eligible for exemption

Land Rover	Defender 130 Crew Cab Cab Chassis
Mazda Bravo	4WD 2.5 litre turbo diesel Dual Cab Pickup DX 4-speed auto
Mazda Bravo	4WD 2.5 litre turbo diesel Dual Cab Pickup SDX 4-speed auto
Mazda Bravo	2WD 4.0 litre V6 petrol Freestyle Cab Pickup DX+5-speed auto & manual
Mazda Bravo	2WD 4.0 litre V6 petrol Dual Cab Pickup DX 5-speed auto & manual
Mazda Bravo	4WD 4.0 litre V6 petrol Freestyle Cab Cab Chassis DX+5-speed manual
Mazda Bravo	4WD 4.0 litre V6 petrol Freestyle Cab Pickup DX+5-speed manual

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Mazda Bravo	4WD 4.0 litre V6 petrol Freestyle Cab Pickup SDX 5-speed auto
Mazda Bravo	4WD 4.0 litre V6 petrol Dual Cab DX 5-speed manual
Mazda Bravo	4WD 4.0 litre V6 petrol Dual Cab SDX 5-speed auto & manual
Mitsubishi Triton	4WD Double Cab GLX-R 5-speed manual turbo diesel
Mitsubishi Triton	4WD Double Cab GLX-R V6 auto
Mitsubishi Triton	4WD Double Cab GLX-R 5-speed V6 manual
Nissan Navara	4x2 4.0 litre Petrol Dual Cab ST-X
Nissan Navara	4x4 4.0 litre Petrol Dual Cab RX
Nissan Navara	4x4 2.5 litre Diesel Dual Cab RX
Nissan Navara	4x4 4.0 litre Petrol Dual Cab ST-X
Nissan Navara	4x4 2.5 litre Diesel Dual Cab ST-X
Ssang Yong	Musso 2WD Dual Cab Ute manual & auto
Ssang Yong	Musso 4WD Dual Cab Ute manual & auto
Toyota Hilux	4x2 4-cyl petrol Workmate Dual Cab manual+ABS+rear bumper

Single Cab Utes – eligible for exemption

Fiat Ducato	2.8L Turbo-Diesel 5 speed manual - Cab Chassis
Fiat Ducato	2.8L Turbo-Diesel 5 speed manual - Cab Chassis
Fiat Ducato	2.8L Turbo-Diesel 5 speed manual - Cab Chassis Alko
Ford Courier	4WD Super Cab Pickup turbo diesel XLT auto
Ford Courier	4WD Super Cab Chassis Turbo Diesel GL Manual
Ford Courier	4WD Super Cab Pickup Turbo Diesel GL Manual
Ford BF Utility	XL Chassis Cab 4.0 Lt VCT 6-cyl manual 1-tonne
Ford BF Utility	XL Chassis Cab 4.0 Lt VCT 6-cyl column auto 1-tonne
Ford BF Utility	XL Chassis Cab 4.0 Lt VCT 6-cyl floor auto 1-tonne
Ford BF Utility	XL Chassis Cab 4.0 Lt E-gas manual 1-tonne
Ford BF Utility	XL Chassis Cab 4.0 Lt E-gas column auto 1-tonne
Ford BF Utility	XL Chassis Cab 4.0 Lt E-gas floor auto 1-tonne
Ford BF Utility	XL Chassis Cab V8 floor auto 1-tonne

Ford BF Utility	XLS Chassis Cab 4.0 Lt VCT 6-cyl manual 1-tonne
Ford BF Utility	XLS Chassis Cab 4.0 Lt VCT 6-cyl floor auto 1-tonne
Ford BF Utility	XLS Chassis Cab 4.0 Lt E-gas manual 1-tonne
Ford BF Utility	XLS Chassis Cab 4.0 Lt E-gas floor auto 1-tonne
Ford BF Utility	XLS Chassis Cab V8 floor auto 1-tonne
Ford BF Utility	XL S/Side Box 4.0 Lt VCT 6-cyl manual standard
Ford BF Utility	XL S/Side Box 4.0 Lt VCT 6-cyl column auto standard
Ford BF Utility	XL S/Side Box 4.0 Lt VCT 6-cyl floor auto standard
Ford BF Utility	XL S/Side Box 4.0 Lt VCT 6-cyl manual 1-tonne
Ford BF Utility	XL S/Side Box 4.0 Lt VCT 6-cyl column auto 1-tonne
Ford BF Utility	XL S/Side Box 4.0 Lt VCT 6-cyl floor auto 1-tonne
Ford BF Utility	XL S/Side Box 4.0 Lt E-gas manual standard
Ford BF Utility	XL S/Side Box 4.0 Lt E-gas column auto standard
Ford BF Utility	XL S/Side Box 4.0 Lt E-gas floor auto standard
Ford BF Utility	XL S/Side Box 4.0 Lt E-gas manual & column auto 1-tonne
Ford BF Utility	XL S/Side Box 4.0 Lt E-gas floor auto 1-tonne
Ford BF Utility	XL S/Side Box V8 floor auto standard
Ford BF Utility	XL S/Side Box V8 floor auto 1-tonne
Ford BF Utility	XLS S/Side Box 4.0 Lt VCT 6-cyl manual & floor auto sports
Ford BF Utility	XLS S/Side Box 4.0 Lt 6-cyl manual & floor auto 1-tonne
Ford BF Utility	XLS S/Side Box 4.0 Lt E-gas manual & floor auto sports
Ford BF Utility	XLS S/Side Box 4.0 Lt E-gas manual & floor auto 1-tonne
Ford BF Utility	XLS S/Side Box V8 floor auto sports
Ford BF Utility	XLS S/Side Box V8 floor auto 1-tonne
Ford BF Utility	XR6 S/Side Box 4.0 Lt VCT 6-cyl manual & floor auto sports
Ford BF Utility	XR6 Turbo S/Side Box 4.0 Lt VCT 6-cyl turbo manual & floor auto sports
Ford BF Utility	XR8 S/Side Box 5.4 Lt DOHC 4V V8 manual & floor auto sports

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Ford BF Utility	RTV Chassis Cab 4.0 Lt DOHC VCT 16 manual 1-tonne
Ford BF Utility	RTV Chassis Cab 4.0 Lt DOHC VCT 16 floor auto 1-tonne
Ford BF Utility	RTV Chassis Cab 4.0 Lt DOHC VCT 16 E-gas manual 1-tonne
Ford BF Utility	RTV Chassis Cab 4.0 Lt DOHC VCT 16 E-gas floor auto 1-tonne
Ford BF Utility	RTV Chassis Cab 5.4 Lt SOHC 3V V8 floor auto 1-tonne
Ford BF Utility	RTV Styleside Box 4.0 Lt DOHC VCT 16 floor auto 1-tonne
Ford BF Utility	RTV Styleside Box 4.0 Lt DOHC VCT 16 E-gas manual & floor auto 1-tonne
Ford BF Utility	RTV Styleside Box 5.4 Lt SOHC 3V V8 floor auto 1-tonne
Ford BF Utility	Pursuit ute 5.4 Lt DOHC 32 valve V8 manual & floor auto IDW
HSV Maloo Ute	4x2 Single Cab Pickup manual & automatic
HSV Maloo R8 Ute	4x2 Single Cab Pickup manual & automatic
Mitsubishi Triton	4WD Club Cab GLX 5-speed manual V6
Proton	utility
Toyota Hilux	4x2 4-cyl petrol workmate Single Cab Chassis manual +ABS
Toyota Landcruiser	Diesel Standard grade Cab Chassis manual
Toyota Landcruiser	Turbo diesel standard grade Cab Chassis manual
Toyota Landcruiser	Turbo diesel RV Cab Chassis manual
Volkswagen	1.9L TDI Single Cab (77kW) LWB
Volkswagen	2.5L TDI Single Cab (96kW) LWB
Volkswagen	2.5L TDI Single Cab (96kW) SWB
Volkswagen	2.5L TDI Single Cab (128kW) LWB

Four Wheel Drives & Vans – eligible for exemption

Citroen	Berlingo Van 5-speed manual
Fiat Ducato	2.3L Turbo-Diesel 5-speed manual van
Fiat Ducato	2.8L Turbo-Diesel 5-speed manual van 2 & 3 seater
Ford Econovan	SWB manual
Ford Econovan	MWB manual & auto
Ford Econovan	LWB manual & auto
Ford Transit	SWB van petrol - mid roof
Ford Transit	SWB van diesel - low & mid roof manual

Ford Transit	MWB van petrol - high roof
Ford Transit	MWB van diesel - mid & high roof
Ford Transit	LWB van petrol - high roof
Ford Transit	LWB van diesel mid & high roof manual
Ford Transit	Single chassis cab diesel - low roof (extended frame)
Land Rover	Defender 110 Station Wagon
Toyota Hiace	3 seater petrol LWB van manual & auto
Toyota Hiace	3 seater petrol LWB van manual & auto +ABS
Toyota Hiace	3 seater petrol Super LWB van manual & auto + ABS
Toyota Hiace	3 seater turbo diesel LWB van manual & auto
Toyota Hiace	3 seater turbo diesel LWB van manual & auto +ABS
Toyota Landcruiser	Standard diesel manual wagon

Four wheel Drives & Vans – ineligible for exemption

Nissan Murano	All Variants
SsangYong	Rexton 320 4WD Medium SUV with petrol motor
SsangYong	Rexton 270 4WD Medium SUV with diesel motor
SsangYong	Stavic 270 All variants
SsangYong	Stavic 320 2WD Large MPV with petrol motor
SsangYong	Kyron 320 4WD Medium SUV with petrol motor
SsangYong	Kyron 200 & 270 4WD Medium SUV with diesel motor
Toyota Prado	GX
Toyota Landcruiser	GXL
Toyota Landcruiser	Sahara

3. Original Appendix B

Renumber as Appendix C.

4. Original Appendix C

Renumber as Appendix D.

Commissioner of Taxation

19 September 2007

ATO references

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